

Reviewing Your Property's Market Value and Classification

Change in Taxable Value. The column labeled Market or Productivity Value reflects the July 1, 2008 reappraisal value of real property or the depreciated value of personal property. The shaded column labeled Current Year Taxable Value reflects the efforts of Montana lawmakers to mitigate property tax increases on real property due to the reappraisal. Comparing the shaded columns labeled Previous Year Taxable Value and Current Year Taxable Value shows the change in taxable value of your property.

Actual Property Taxes. Changes in the value of your property do not necessarily affect your property tax bill. Property taxes are based on both the taxable value of the property and the mill levies established annually by local governments. Your general property taxes will be calculated by multiplying the total taxable value of your property by the current mill levy. Any special improvement districts and fees that apply to your property will be added to the general taxes. Your county treasurer will send you a property tax bill.

Please note, this notice shows your total mill levy for last year. That 2008 mill levy is used to calculate property taxes for mobile homes and, if applicable, personal property that you have not elected to attach to your real property by a lien. Later in 2009, your local government will adopt new budgets and set mill levies. Those 2009 mill levies will be used to calculate property taxes that you owe for real property and personal property that you have elected to attach to your real property by a lien.

Livestock. Livestock is exempt from property tax but subject to a per capita fee that is billed each November. If this notice does not reflect your livestock correctly as of February 1, 2009, please call your local Department of Revenue office.

Mobile Homes. If this notice lists a mobile home that you no longer own, please contact your local Department of Revenue office.

If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.

Legal Owner(s):
DOE SPOT

2009 Assessment Notice Property Subject to Taxation

Duluth County
1000 Winter Way
Duluth, MT 59000

Date: 6/10/2009
Assessment Code: 000M000001
School District: 2005
Mill Levy: 0330.960

THIS IS NOT A TAX BILL. For details about your property taxation values, please visit your local Department of Revenue Office or call (406) 555-1212.

Legal Description Geocode	Property Classification	Taxable Percent	Quantity	Market/ Productivity Value as of 7/1/2008	Previous Year Taxable Value	Current Year Taxable Value
S30, T04 S, R07 W, 1999 MARE 29X60 57-0779-30-2-01-01-7001	Personal Property Manuf./ Mobile Homes	2.93%	0	95,510	1,521	1,483
Totals				\$146,139	\$1,521	\$1,483

NOTE: The total values in the shaded columns provide the best value change comparisons and reflect the legislature's reappraisal mitigation strategy. Livestock shown on this notice are exempt from property tax but are subject to a per capita fee that is billed in November.

Disabled Veterans or Spouses of Disabled Veterans

Extended Property Tax Assistance Program

This property assessment notice is to inform you of a change in the market value or classification of your property.

The Montana Constitution and state law require periodic reappraisal of property in the interest of equal taxation. You are receiving this notice because 2009 is a reappraisal year.

Please review this information thoroughly. If you have any questions or concerns, please call your local Department of Revenue office. We welcome hearing from you.

Several assistance programs are available to qualifying Montana property owners.

If you are a disabled veteran property owner with a 100% service related disability, or the surviving spouse of a disabled veteran, you may be eligible to claim a reduction, or a full exemption, of your Montana property taxes. To find out if you qualify, contact your local Montana Department of Revenue office. The application deadline has been extended to July 15, 2009 for the 2009 tax year.

Property Tax Assistance Program

If you are a Montana property owner with a federally adjusted gross income less than \$28,500, you may be eligible for reduced property taxes on your home. To find out if you qualify, contact your local Montana Department of Revenue office. The application deadline has been extended to July 15 for the 2009 tax year.

If the taxable value of your property increased by more than 25% as a result of the 2008 reappraisal, you may be eligible for reduced property taxes on your home. We will send you an application asking for further information on your property taxes, property ownership and household income to determine if you qualify. We will notify you in writing to let you know if your property taxes will be reduced.

Montana homeowners or renters age 62 or older may qualify for a refundable income tax credit worth up to \$1,000. To see if you qualify or to file the Form 28C online for free, please visit our website at revenue.mt.gov or call us toll free at 1-866-8-559-2254.

DOE SPOT
1400 Little Lake ST
Duluth, MT 59000

**IMPORTANT PROPERTY TAX INFORMATION ENCLOSED
TIME SENSITIVE MATERIAL, PLEASE OPEN IMMEDIATELY**

FIRST CLASS
PRESORT
US POSTAGE PAID
HELENA, MT
PERMIT NO. 89



Duluth County
Dept of Revenue Office
1000 Winter Way
Duluth, MT 59000
(406) 555-1212
ASSESSMENT CODE: 000M000001
ADDRESS SERVICE REQUESTED

Appealing Your Property's Market Value or Classification

If you do not agree with our determination of the market value or classification of your property, you will need to file an appeal in writing using one of the options listed below:

- **Request an Informal Review.** To do this, please complete a Request for Informal Review (Form AB-26) and send it to your local Department of Revenue office within 30 days after you receive your assessment notice. The form is available at your local Department of Revenue office or online at revenue.mt.gov. We will notify you of the time and place of the review, and will send a written determination of our

decision after the review. If you are not satisfied with the results of this informal review, you have the right to appeal our decision to your County Tax Appeal Board.

complete description of the appeal process on the State Tax Appeal Board's website at stab.mt.gov.

Paying Taxes Under Protest:

- Specify the grounds of your protest in writing, *and*
- Pay the taxes disputed under protest by the due date.

If you are successful in your appeal, your County Treasurer will send you a refund. Please contact your County Treasurer for more information.